



Steven L. Beshear
Governor

Robert D. Vance, Secretary
Environmental and Public
Protection Cabinet

Timothy J. LeDonne
Commissioner
Department of Public Protection

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Mark David Goss
Chairman

John W. Clay
Vice Chairman

Caroline Pitt Clark
Commissioner

January 4, 2008

RE: Case No. 2007-00551
Atmos Energy Corporation
(Tariffs)
Gas Price Hedging Program

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received December 20, 2007 and has been assigned Case No. 2007-00551. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth O'Donnell".

Beth O'Donnell
Executive Director

BOD/rs



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Atmos Energy Corporation
2401 New Hartford Road
Owensboro, KY 42303-1312

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